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(Original Signature of Member)

116TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to allow a credit against  
tax for bridge tolls.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. ROSE of New York introduced the following bill; which was referred to  
the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to allow a  
credit against tax for bridge tolls.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Tax Relief for Bridge  
5       Tolls Act of 2020”.

6       **SEC. 2. CREDIT FOR BRIDGE TOLLS.**

7       (a) IN GENERAL.—Subpart A of part IV of sub-  
8       chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25D the fol-  
2 lowing new section:

3 **“SEC. 25E. CREDIT FOR BRIDGE TOLLS.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
5 dividual, there shall be allowed as a credit against the tax  
6 imposed by this chapter an amount equal to 50 percent  
7 of so much of the amount paid for bridge tolls during the  
8 taxable year as exceeds \$1,000 (twice such amount in the  
9 case of a joint return).

10 “(b) LIMITATIONS.—

11 “(1) INCOME LIMIT.—The credit allowed under  
12 subsection (a) shall be reduced by \$10 for each \$100  
13 by which the taxpayer’s adjusted gross income ex-  
14 ceeds \$150,000 (twice such amount in the case of a  
15 joint return).

16 “(2) TOLL-BASED LIMIT.—No toll for a bridge  
17 the regular peak-hour tolls for which are less than  
18 \$11.00 shall be taken into account under subsection  
19 (a).

20 “(c) DENIAL OF DOUBLE BENEFIT.—No credit shall  
21 be allowed under subsection (a) for any expense for which  
22 a deduction or credit is allowed under any other provision  
23 of this chapter.”.

24 (b) CLERICAL AMENDMENT.—The table of sections  
25 for subpart A of part IV of subchapter A of chapter 1

1 of such Code is amended by inserting after the item relat-  
2 ing to section 25D the following new item:

“Sec. 25E. Credit for bridge tolls.”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2020.